

SENATE BILL 835
By Black

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 17, relative to exempting certain
physicians from the occupation tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1702, is amended by adding
the following as a new subsection:

(d) Physicians licensed in this state pursuant to title 63, chapter 6, whose sole
medical practice is to provide such practice as a charitable or benevolent service in a
foreign country, shall be exempt from the tax imposed by this part.

SECTION 2. This act shall take effect July 1, 2005, the public welfare requiring it.